

May XX, 2013

The Honorable Dave Camp Chairman Committee on Ways and Means U.S. House of Representatives 1102 Longworth House Office Building Washington D.C. 20515

Dear Chairman Camp:

The American Institute of Certified Public Accountants (AICPA) appreciates the opportunity to submit written testimony for the record of the Committee on Ways and Means hearing titled "Internal Revenue Service Operations and the 2013 Tax Return Filing Season" held on April 25, 2013.

The AICPA is the world's largest membership association representing the accounting profession, with nearly 386,000 members in 128 countries and a 125 year heritage of serving the public interest. Our members advise clients on federal, state and international tax matters and prepare income and other tax returns for millions of Americans. Our members provide services to individuals, not-for-profit organizations, small and medium-sized businesses, as well as America's largest businesses.

Thank you for considering our input on these very important topics. If you have any questions or would like to discuss our testimony, please contact me at (304) 522-2553 or jporter@portercpa.com; or Melissa Labant, AICPA Director – Tax Advocacy & Professional Standards, at (202) 434-9234 or mlabant@aicpa.org.

Sincerely,

Jeffrey A. Porter, CPA

Chair, AICPA Tax Executive Committee